

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re REFCO, INC. SECURITIES LITIGATION : 07 MDL No. 1902 (JSR)  
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This document relates to: :  
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MARC S. KIRSCHNER, : 07 Civ. 8165 (JSR)  
As Trustee of the Refco Private Actions Trust :  
:  
Plaintiff, :  
:  
-v- :  
:  
PHILLIP R. BENNETT, SANTO C. MAGGIO, :  
ROBERT C. TROSTEN, MAYER BROWN, :  
LLP, MAYER BROWN INTERNATIONAL :  
LLP, and GRANT THORNTON LLP, :  
:  
Defendants. :  
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**DECLARATION OF CALVIN K. KOO IN SUPPORT OF  
GRANT THORNTON LLP'S SUPPLEMENTAL MEMORANDUM OF LAW  
CONCERNING MANDATORY ABSTENTION**

Calvin K. Koo, an attorney at Winston & Strawn LLP, attorneys for Grant Thornton LLP in the above captioned action, submits this Declaration in Support of Grant Thornton LLP's Supplemental Memorandum of Law Concerning Mandatory Abstention and under penalty of perjury hereby declares as follows:

1. Attached hereto as Exhibit A is a true and correct copy of the Modified Joint Chapter 11 Plan of Refco Inc. and Certain of its Direct and Indirect Subsidiaries, dated December 14, 2006 ("Plan").

2. Attached hereto as Exhibit B is a true and correct copy of the Private Actions Trust Agreement (Plan Exhibit G).

3. Attached hereto as Exhibit C is a true and correct copy of the Private Actions Trust Election form (Plan Exhibit M).

4. Attached hereto as Exhibit D is a true and correct copy of an excerpt from the deposition transcript of Marc S. Kirschner, dated July 12, 2011.

5. Attached hereto as Exhibit E is a true and correct copy of the New York State Unified Court System Annual Report 2010.

6. Attached hereto as Exhibit F is a true and correct copy of a *New York Law Journal* article titled “Task Force to Tackle Volume, Delays in Commercial Division,” by Brendan Pierson, dated February 2, 2012.

7. Attached hereto as Exhibit G is a true and correct copy of an excerpt from the deposition transcript of Walter T. Price, dated January 18, 2012.

I declare under the penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Dated: April 16, 2012

/s/ Calvin K. Koo  
Calvin K. Koo